

REMARKS

The Final Office Action mailed April 25, 2008 has been received and carefully noted. Claims 1-4 and 6-10 are currently pending in the subject application and are presently under consideration. The Applicant acknowledges with appreciation the indication of allowable subject matter in claims 11-13. Claims 11-13 were objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims and rewritten to overcome the above 35 U.S.C. § 101 rejections.

Claims 1, 4, and 8 have been amended herein. A listing of claims can be found on pages 2-6 of this Reply.

Favorable reconsideration of the pending claims is respectfully requested in view of the amendments and following comments.

I. Claim Rejections Under 35 U.S.C. § 112, second paragraph

Claims 4 and 6-7 stand rejected under 35 U.S.C. § 112, second paragraph for the reasons described on page 4 of the Final Office Action. Independent claim 4 has been amended to insert “wherein step (A) comprises” to clarify the relationship of step (A) and the sub-steps of step (A). Withdrawal of these rejections is respectfully requested.

II. Claim Rejections Under 35 U.S.C. § 101

Claims 8-13 stand rejected under 35 U.S.C. § 101 for the reasons described on pages 2 and 5 of the Final Office Action. Independent claim 8 has been amended to replace the statement “the generated transcoding filter operating to filter the speech signal for processing by the encoding unit” with “(D) filtering the converted speech signal using the transcoding filter,” as similarly stated in the preamble. This serves as the “active step” that the Examiner refers to on page 5 of the Final Office Action. Withdrawal of these rejections is respectfully requested.

III. Claim Rejections Under 35 U.S.C. §§ 102(e) and 103(a)

Claims 1-4 and 8 stand rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent Publication No. 2004/0158463 to Jabri *et al.* Claims 6-7 and 9-10 stand rejected under 35

U.S.C. § 103(a) as being unpatentable over Jabri *et al.*, in view of U.S. Patent No. 6,144,935 to Chen *et al.* Regarding the rejections under 35 U.S.C. §§ 102(e) and 103(a), the amendments incorporate the allowable subject matter of claim 11 into independent claims 1, 4, and 8 to place the entire application in condition for allowance. This renders claims 12 and 13 repetitive and thus they are canceled.

CONCLUSION

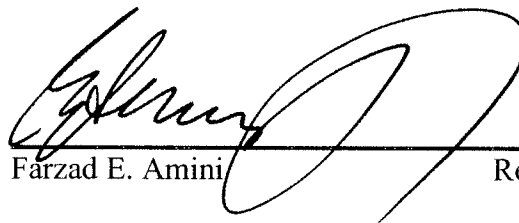
In view of the foregoing, it is believed that all claims now pending patentably define the subject invention over the prior art of record, and are in condition for allowance and such action is earnestly solicited at the earliest possible date. If the Examiner believes a telephone conference would be useful in moving the case forward, he is encouraged to contact the undersigned at (310) 207-3800.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2666 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17, particularly extension of time fees.

Respectfully submitted,

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Christine Flores

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